

Advanced Transfer Pricing Course (Specific Topics)

WU
WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS

September 19-23, 2022 • Vienna



Institute for Austrian and
International Tax Law **Vienna**
WU Transfer Pricing Center

Course Overview

The increasing global trade and the role of multinational enterprises in the global economy have boosted the relevance of transfer pricing topics. The number of countries having transfer pricing legislation in place has increased from a mere four in 1994 to more than 130 in 2020. Therefore, transfer pricing is **one of the most relevant and challenging topics** in the international tax environment.

The **Advanced Transfer Pricing Course (Specific Topics)** offered by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law meets the increasing demands for education in this field by offering high quality training. With renowned experts from all over the world as lecturers, training at the highest international level with a great degree of practical relevance is guaranteed.

The **WU Transfer Pricing Center** (www.wu.ac.at/taxlaw/institute/wutpc) researches, analyzes, discusses and teaches transfer pricing topics. Through its activities, it positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. It combines both the academic and practical perspectives and its approach is highly international and interdisciplinary.



The WU Transfer Pricing Center is an integral part of the **Institute for Austrian and International Tax Law** at WU (Vienna University of Economics and Business; www.wu.ac.at/en/taxlaw/), the largest institution of its kind worldwide. As well as being active in research and teaching activities at WU, the Institute with approx. 90 staff members and many visiting professors and guest researchers is involved in national and international research projects and therefore has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative and inspiring tax-related research.



General Information

The course lasts five full-days and will be held from **September 19-23, 2022** on the campus of WU (Vienna University of Economics and Business). The course is entirely held in **English**. The course is structured into four sessions per day of 1.5 or 2 hours each. Each topic is analyzed with a mix of theory and workshops (with case studies).

In order to guarantee a high degree of interactivity, the course is strictly limited to a **maximum of 30 participants**. Demand for the course is generally high and early registration is recommended.

Target Group

The course is targeted at professionals around the world who want to broaden their knowledge of transfer pricing. Participants typically are **tax and transfer pricing advisors** (accountants, economists, and lawyers), **in-house tax and finance employees of international companies**, **government officials**, and **academics**.

Course Level

The course starts at an **intermediate** level. Therefore, it is suggested that participants have some experience in the field. No advance preparation is required.



Content and Structure

MONDAY, SEPTEMBER 19, 2022

TRANSFER PRICING AND SERVICES

- 09.00-10.00 **Setting the scene**
Raffaele Petruzzi
- 10.30-12.30 **The accurate delineation and recognition of the actual transaction**
Marco Orlandi
- 13.30-15.30 **The selection and application of transfer pricing methods**
Oliver Wehnert
- 16.00-17.30 **The implementation by MNEs**
Christian Runge

TUESDAY, SEPTEMBER 20, 2022

TRANSFER PRICING AND FINANCING

- 09.00-10.00 **Setting the scene**
Raffaele Petruzzi
- 10.30-12.30 **The accurate delineation and recognition of the actual transaction**
Michel van der Breggen
- 13.30-15.30 **The selection and application of transfer pricing methods**
Antonio Russo and Alejandro Zavala Rosas
- 16.00-17.30 **The implementation by MNEs**
Rani Peffer

WEDNESDAY, SEPTEMBER 21, 2022

TRANSFER PRICING AND INTANGIBLES

- 09.00-10.00 **Setting the scene**
Raffaele Petruzzi
- 10.30-12.30 **The accurate delineation and recognition of the actual transaction**
Isabel Verlinden
- 13.30-15.30 **The selection and application of transfer pricing methods**
Jacques Potin
- 16.00-17.30 **The implementation by MNEs**
Martin Lagarden and Sara Schroeder





THURSDAY, SEPTEMBER 22, 2022

TRANSFER PRICING AND BUSINESS RESTRUCTURINGS

- 09.00-10.00 **Setting the scene**
Raffaele Petruzzi
- 10.30-12.30 **The accurate delineation and recognition of the actual transaction**
Monica Erasmus
- 13.30-15.30 **The selection and application of transfer pricing methods**
Jaap Reyneveld
- 16.00-17.30 **The implementation by MNEs**
Giammarco Cottani

FRIDAY, SEPTEMBER 23, 2022

TRANSFER PRICING, CUSTOMS AND VALUE ADDED TAX

- 09.00-11.00 **Transfer pricing and customs: setting the scene**
Ruud Tusveld
- 11.30-13.00 **Transfer pricing and customs: the implementation by MNEs**
Johannes Schimmer
- 14.00-16.00 **Transfer Pricing and Value Added Tax**
Eline Polak

Lecturers



DR. RAFFAELE PETRUZZI

Managing Director and Chair, WU Transfer Pricing Center
Institute for Austrian and International Tax Law
WU (Vienna University of Economics and Business)

Of Counsel, **Baker McKenzie**
Member, **UN Subcommittee on Transfer Pricing**



DR. GIAMMARCO COTTANI

Director, Global Tax Policy
Netflix



MONICA ERASMUS

Partner Transfer Pricing
Taxtimbre



MARCO ORLANDI

Transfer Pricing Lead Upstream, New Energies
Projects & Technology and Group Services
Shell International



DR. MARTIN LAGARDEN

Head of Global Transfer Pricing
Henkel AG & Co. KGaA



RANI S. PEFFER

Senior Director and CFO Circle Expert
Procter & Gamble



ELINE POLAK

Partner indirect tax
VAT & Customs
BDO

Professor of Indirect Taxes
Erasmus University Rotterdam



DR. JACQUES POTIN

Senior Consultant/Principal
NERA Economic Consulting



J.T. (JAAP) REYNEFELD

Partner
KPMG Meijburg & Co



CHRISTIAN RUNGE

Head of Transfer Pricing and Tax Technology
Shell International



ANTONIO RUSSO

Partner, Transfer Pricing, Chair of the Global Tax Practice Group
Baker McKenzie



JOHANNES SCHIMMER

Former Senior Director Tax – International Tax / Tax Planning
adidas





DR. SARA SCHROEDER

Senior Manager International Taxation
Henkel AG & Co. KGaA



RUUD TUSVELD

Lecturer
University of Tilburg



MICHEL VAN DER BREGGEN

Partner, Transfer Pricing
PwC



ISABEL VERLINDEN

Partner
Global Corporate Tax Strategy Leader
PwC



OLIVER WEHNERT

Partner
Tax Market Segment Leader Health Science & Wellness
International Tax and Transaction Services - Transfer Pricing
EY



ALEJANDRO ZAVALA ROSAS

Senior Economist, Transfer Pricing
Baker McKenzie

Registration form

I hereby submit my application for the **Advanced Transfer Pricing Course (Specific Topics)**
Vienna - September 19-23, 2022

Please write clearly using block letters and submit to: **transferpricingcenter@wu.ac.at**

First name _____

Surname _____

Academic Title (e.g. BA, MA, LL.M., Dr.) _____

Gender male female non-binary/indeterminate/intersex/unspecified/other

Nationality _____

Position _____

Organisation _____

E-Mail _____

Phone / Mobile* (for urgent issues) _____

WE WOULD LIKE TO STAY IN CONTACT

Please tick the boxes as appropriate:

I am happy for my personal details to be included in the **list of participants** which I understand will be distributed to all registered course participants:

- Yes (Name Email Country Affiliation)
 No

I consent to being informed about the activities of the WU Transfer Pricing Center / Institute for Austrian and International Tax Law (**e-mail newsletter/post**). For this purpose, I allow the Institute for Austrian and International Tax Law to file and process my data (name, address, e-mail address). I can revoke my consent at any time, whereby the legality of the data storage and processing on the basis of the prior consent until the point of the revocation is not affected. My revocation may be declared at any time in writing to the Institute for Austrian and International Tax Law or by e-mail to officetaxlaw@wu.ac.at.

- Yes (WU TPC Institute)
 No

BILLING ADDRESS

Please indicate the exact name and address to be shown on the invoice. You will receive the invoice by email unless you specifically request a hard copy by post.

- I request a hard copy of my invoice to be sent by registered mail.
 I do not require a hard copy of my invoice; a PDF sent by email is sufficient.

Name / company _____

Street _____

Zip-Code, City _____

Country _____

Tax code / Reference _____

Date, Signature _____

PARTICIPATION FEE

The course fee is EUR 2,750.-

A 10% **“early bird discount”** is applicable to applications sent by June 30, 2022.

This fee covers course participation, all course materials, lunches, coffee breaks, refreshments, and a welcome dinner. Costs of travel and accommodation are not covered by the course fee.

The course materials will be provided as downloads and as handouts (available on the first day of the course).

PAYMENT

You will receive an invoice for the participation fee of EUR 2,750 (or of EUR 2,475 in case of application of the early bird discount.). We kindly ask you to transfer your payment within three weeks of the date of the invoice

CANCELLATION

Any notification of cancellation of registration must be sent in writing. In case of cancellation before September 5, 2022, the participation fee will be refunded. No refund can be made for cancellations received after this date.

PHOTOS

We would like to inform you that this event will be photographed. Should you not wish to be photographed, we kindly ask you to avoid the camera and/or inform Ms. Christina Sudrat (christina.sudrat@wu.ac.at).

Photos will be used to inform the public about the activities of the Institute.

VENUE

WU (Vienna University of Economics and Business)

Welthandelsplatz 1
1020 Vienna, Austria
Building AD, Seminar room 0.114

CONTACT DETAILS

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Welthandelsplatz 1, Building D3.2
1020 Vienna, Austria

E transferpricingcenter@wu.ac.at

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Vienna Certificate in Transfer Pricing

This course is part of the **Vienna Certificate in Transfer Pricing**. The **certificate program** offers a unique opportunity to combine two excellent courses with a high-class case study as well as a technical paper supervised by the experts of the WU Transfer Pricing Center. Previously completed courses can also be transferred to the certificate program. The certificate should be completed within one year from the completion of the last course.

The certificate is **targeted** at professionals around the world who want to build or broaden their knowledge of transfer pricing. Participants typically are tax and transfer pricing advisors (accountants, economists, and lawyers), in-house tax and finance employees of international companies, government officials, and academics.

The candidate will receive the “**Vienna Certificate in Transfer Pricing**” upon successful completion of the following four parts:

1. Advanced Transfer Pricing Course (General Topics)¹

This five-day course consists of an introduction to transfer pricing followed by lectures and workshops on the attribution of profits to permanent establishments, transfer pricing methods, administrative approaches to minimizing and resolving transfer pricing disputes, as well as transfer pricing risk management and compliance, among others.

2. Advanced Transfer Pricing Course (Specific Topics)

This five-day course deals with detailed lectures and intensive workshops on specific transfer pricing topics, such as transfer pricing and services, financing, intangibles, supply chain management and business restructurings, as well as indirect taxes and customs.

Lecturers at both courses are internationally renowned transfer pricing experts from academia, international organizations, the business community, government officials, and advisory firms.

3. Case Study

A case study should be solved by the candidate. This case study will be provided and supervised by the experts of the WU Transfer Pricing Center.

4. Technical Paper

A paper, in the form of a technical article (approx. 8,000 words), should be prepared by the candidate in English. The topic of this technical paper will be agreed by the candidate together with the experts of the WU Transfer Pricing Center, who will supervise said article.

The **fee** to access the certificate program amounts to **EUR 8,750**². Previously completed courses can be deducted from this amount. The fee might be reduced as a result of an early bird discount related to the courses. For further information, please contact us on transferpricingcenter@wu.ac.at.

¹ The course can be replaced with the **Advanced Transfer Pricing Course (Benchmarking)** upon request.

² Prices are subject to change.



Participants of previous editions of our courses come from 76 different countries.

Information and Contact

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Getting there:
Underground: U2 Station Messe-Prater
or Krieau
Bus: 82A Stop Südportalstraße